

# COUNTY TREASURER RECORDS

## SCHEDULE NO. 3

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General Description: Records documenting and ensuring accountability for the receipt and expenditure of public funds. *The specified retention period applies to the information contained within the record, regardless of the physical format of the record (paper, microfilm, computer disk or tape, optical disk, etc.)*

**Duplicate Copies:** Provided that no retention period is specified for duplicate copies, retain those that are created for **administrative purposed** for 1 year, and retain those created for **convenience or reference purposes** until no longer needed or for 1 year, whichever is first. Duplicate copies should not be retained longer than the record copy.

### 3.1 ACCOUNTING RECORDS

#### ***Bounty Records***

Affidavits and registries showing claims made and amounts paid for bounties on wolves, coyotes, bears, and mountain lions and Treasurer's certificates of destruction of animal scalps. This is a historical record

Retention: Permanent

#### ***Cash Books***

Summary record books of cash receipts and disbursements, cash balances and bank account balances – year end.

Retention: Permanent

#### ***Cash Receipts***

Copies of receipts for all monies received by the Treasurer other than property taxes. Also know was Miscellaneous Receipts. Includes State Treasurer receipts.

Retention: 6 years + current

#### ***Cash Summary Reports***

Daily summary record of cash receipts and disbursements, cash balances and bank account balances. Includes duplicate copy of monthly report to State Treasurer.

Retention: 6 years + current

#### ***Deposit Register (Closed Series)***

Manual Register showing the amounts deposited daily into each County Account

Retention: 6 years + current

***Fee Books (Daily)***

Retention: 2 years + current

***Receipts (Except Tax)***

City Treasurer, County Clerk, Irrigation Districts and Secretary of Schools District

Retention: 10 years + current

***Register of Fees, Expenses and Commissions Earned***

Retention: 6 years + current

***Special Improvement District Files***

Mill levy certifications, releases of liens for paid assessments, copies of the assessment rolls, notices, receipts and correspondence.

Retention: 10 years + current

***Treasurer's Accounts with Funds***

Retention: Permanent

***Vouchers***

Original vouchers and supporting documents for purchases and services, including purchase orders and requisitions, invoices, and billings.

Retention: 6 years + current

**3.2 AUDIT RECORDS**

***Audit Trail Records***

Daily accounting system reports of completed transactions, used for internal audit.

Retention: 1 year + current

***Auditor's Reports***

Annual reports of the County Audit performed by outside auditors.

Retention: Permanent

***Report of Audit (Duplicate Copies)***

Extra copies of audit reports

Retention: 6 years + current

### 3.3 BANKRUPTCY RECORDS

#### ***Bankruptcy File Index***

***Indexes to bankruptcy files.***

Retention: Permanent

#### ***Bankruptcy Files***

Files documenting county claims for unpaid taxes against the assets of individuals and corporations involved in bankruptcy proceedings.

Retention: 3 years + current after case is dismissed or discharged

#### ***Bankruptcy Case Logs***

Logs containing summary information on bankruptcy court cases in which the county has filed claims for payment of taxes.

Retention: 1 year + current

### 3.4 CORRESPONDENCE AND GENERAL DOCUMENTATION

#### ***Administrative, Policy, Legal, Fiscal, Historical, or Research of enduring Value***

Documents that have lasting value or pertain to issues that will have importance to future generation.

Retention: Permanent

#### ***Drainage Districts, Filed Papers***

Retention Permanent

#### ***Mail Returned Undeliverable***

Mail, including tax notices, returned by the U S Postal Service as undeliverable.

Retention: 3 months + current

#### ***Routine Correspondence and General Documentation***

***Operating documentation that contains no administrative, legal, fiscal, historical informational, or statistical value.***

Retention: 1 year + current

### 3.5 ESCROW RECORDS

#### ***Escrow Agreements***

Retention: Permanent

#### ***Performance Escrow Files***

Memoranda and copies of County Commissioner resolutions concerning the establishment of performance guarantee escrow accounts and payment of school or park fees by developers

Retention 1 year + current after final payment of performance guarantee

### 3.6 FINANCIAL RECORDS

#### ***Bank Records***

Certificates of Deposit, deposit receipts and slips, check stubs, cancelled checks or copies, bank statements, and reconciliation reports. Also includes deposit records from other county departments.

Retention: 6 years + current

#### ***Bond Registers***

Lists of financing bonds issued by various taxing authorities, including schools districts, and the payment records for the coupon and bond redemptions.

Retention: Permanent

#### ***Budget Reports***

Annual reports of revenues and expenditures for all County funds.

Retention: Permanent

#### ***Cancelled Bonds and Coupons***

Original, paid and cancelled bonds and coupons.

Retention: 6 years + current after termination of the bond

#### ***Depository Bonds from Banks for County Funds***

Retention: Permanent

### ***Insufficient Funds Checks***

Checks received that are returned by banks for insufficient funds and the log records.

Retention: Log Records – 2 years + current  
Uncollectible – 1 year + current after being written off

### ***Investment Reports***

Reports and transaction sheets listing investments transactions.

Retention: 6 years + current

### ***School District Bonds and Interest Coupons***

Paid and Cancelled – Duplicate copy –

Retention: Return to School District

## **3.7 HISTORICAL RECORDS**

### ***Historical Records, Files and Registers***

Any record, file, or register that is over 100 years old, or that has historical significance to the County or State

Retention: Permanent

## **3.8 LEDGERS AND JOURNALS**

### ***Apportionment Records***

County and General School Funds

Retention: 6 years + current

### ***General Ledger and Journals***

Year-end summary of receipts and disbursements by account and fund reflecting the general financial condition and operation of the county. May also include documentation from subsidiary ledgers to general ledger and accounting adjustments in the form of general entries.

Retention: 30 years + current

### ***Monthly Statements to County Treasurer from Various County Officers***

Earnings collection and disbursements.

Retention: 6 years + current

### ***Payroll Registers***

Payroll vouchers and records for employees paid by the County.

Retention: Permanent

### ***School Ledger Leaves***

Retention: 6 years + current

### ***Subsidiary Ledgers and Journals***

Daily, monthly or quarterly transaction detail showing receipts and expenditures such as depositor payment amount, date, payee, purpose, fund credited or debited, and check number; provides backup documentation to General Ledger. Also includes reports and journals from other county offices.

Retention: 2 years + current

### ***Trial Balances***

A reference copy of an accounting system report of the daily balance of all county accounts. Includes daily bank and cash balance reports.

Retention: 2 years + current

## **3.9 PROPERTY TAX RECORDS**

### ***Abatements***

Copies of certifications that mobile home taxes have been paid that are used for movement permits and title applications.

Retention: 10 years + current

### ***Mobile Home Distraint & Tax Lien Sale Files***

Copies of distraint warrants issued by the Treasurer for taxes due, notices of service by the Sheriff, Certificates of Mobile Home Sale for Delinquent Taxes, and correspondence concerning redemptions.

Retention: 4 years + current

### ***Ownership Records***

Listings of land ownership including Land Transfer books, Mine and Mill books, Lot and Block books.

Retention: Permanent

### ***Personal Property Files***

Investigation reports, copies of distraint warrants issued by the Treasurer for personal property taxes due, property inventories, notices of sale of personal property, notices of service by the Sheriff, legal publication notices, Certificates of Sale Personal Property, and correspondence with auctioneers and collection agencies.

Retention:        2 years + current for accounts that have been distrained and sold  
                         1 year + current for all others

### ***Publication Lists of Delinquent Taxes***

Listings of delinquent taxes as advertised for collection, showing names and amounts due.

Retention:        10 years + current

### ***Ready Reference of Delinquent Taxes***

Retention:        3 years after being paid

### ***Redemption Certificates***

Certificates issued by the Treasurer for redemption of tax lien sale certificates. Orders and records of property taxes abated and/or refunded. May be incorporated in Tax Assessment and Roll Books

Retention:        Permanent

### ***Abatement Files and Worksheets***

Files and reports listing summary information concerning abatements, including copies of documents.

Retention:        6 years + current

### ***Assessment Rolls and Tax Warrants***

Annual listings of all property subject to taxation certified by the Assessor showing owners and descriptions and the property taxes due and paid on each property assessment. Included are assessment rolls from Special Districts, such as Cities and Towns, Drainage Districts, Special Improvement Districts, etc.

Retention:        Permanent

### ***Certificate of Taxes Due***

Certifications of property taxes due on specified tax accounts, issued on request.

Retention:        10 years + current



***Distribution Records***

Records showing property tax amounts and distributed to Taxing Authorities, including School Districts

Retention: 10 years + current

***Indexes***

Microfilm listings of property ownership.

Retention: Permanent

***Mass Payment Files and Reports***

Correspondence, reports, and supporting documentation submitted with tax payments covering multiple tax schedules.

Retention: Electronic payments = 3 years + current  
Non-electronic payments – 1 year + current

***Mineral Rights Tax Sale Correspondence***

Correspondence with surface owners of property on which mineral rights are delinquent allowing them the first right of refusal to purchase the tax lien.

Retention: 4 years + current

***Mobile Home Authentications***

Retention: 10 years + current

***Report of Collections to State Treasurer***

Retention: 6 years + current

***School Reports***

Statement of receipts and disbursements of School Funds.

Retention: 6 years + current

***Tax Deed Notices***

Retention: 10 years + current

### ***Tax Deed Proceedings***

Files containing documents and records pertaining to applications for Treasurer's tax deeds. Does not include Tax Lien Sale Certificates of Purchase or Treasurer's Tax Deed Notices.

Retention: 6 years + current

### ***Tax Deferrals***

Copies of Tax Deferrals, supporting documentation, and related correspondence.

Retention: 1 years + current

### ***Tax Notice***

Produced at beginning Tax Year from tape master tax list. Hard copy print-out mailed to taxpayer

Retention: Permanent

### ***Tax Levy Rate***

Listing of mill levies from taxing authorities used to calculate annual property taxes.

Retention: 6 years + current

### ***Tax Lien Sale Certificates of Purchase***

Certificates of Purchase issued by the Treasurer to purchasers at the annual tax lien sale. Also includes assignments of Certificates.

Retention: 6 years + current from date of redemption or issuance of tax deed or  
30 years + current for outstanding certificates struck off to the county

### ***Tax Lien Sale Index***

Index of land and lots sold at the annual tax lien sale.

Retention: Permanent

### ***Tax Lien Sale Records Books***

Listing of property taxes sold at the annual tax lien sale, showing names, addresses, legal descriptions, amounts sold at sale, purchasers, redemptions, and tax deeds issued.

Retention: Permanent

### ***Tax Receipts***

Copies of receipts for property taxes paid. Includes Real Estate, Personal Property, and Special Assessment tax receipts.

Retention: 10 years + current from date of payment

## **3.10 WARRANTS**

### ***County Warrants***

County warrants and stubs that have been paid and cancelled by the Treasurer's office.

Retention: 6 years + current

### ***Monthly Warrant Reports Files***

Summary reports of warrant transactions processed by the Treasurer, and copies of bank notices that county warrants were not paid due to improper endorsements.

Retention: 1 year + current

### ***School Warrants***

School District warrants paid through the Treasurer's office. Includes receipts for warrants cancelled and returned to the School District.

Retention: 6 years + current

### ***Warrant Registers***

Books and listings of all warrants registered and/or paid through the Treasurer's office, including school district warrants.

Retention: 6 years + current